as personal property. *Simpson* v. *Jersey City Contracting Co.*, 165 N. Y. 193, 58 N. E. 896; *Puget Sound National Bank* v. *Mather*, 60 Minn. 362, 62 N. W. 396. But this obscures the fundamental distinction between the property in the certificate itself and the interest in the corporation represented by it. *Moore* v. *Gennett*, 2 Tenn. Ch. 375. See 25 HARV. L. REV. 74. As to the New York shares the court held that the defendant corporation had become domesticated, thus making Kentucky the *situs* of its stock — a conclusion supported by one case in which statutes required the corporation to undergo certain domesticating processes before entering the state. *Young* v. *South Tredegar Iron Co.*, 85 Tenn. 189, 2 S. W. 202. The Kentucky provision that "stock in a corporation" is attachable hardly justifies this result, and similar provisions under almost identical circumstances have been held to cover only domestic corporations. *Plimpton* v. *Bigelow*, 93 N. Y. 592, reversing 29 Hun (N. Y.) 362; *Ireland* v. *Globe Milling and Reduction Co.*, *supra*. And although there appears no inherent prohibition on legislative enactment making the possibility of such attachment a condition precedent to the corporation's entering the jurisdiction, it is submitted that for reasons of comity and justice the court should construe this as covering only the property in the certificate itself.

CONTRIBUTORY NEGLIGENCE — STATUTORY ACTIONS — INTENT OF STATUTE TO ABROGATE DEFENSE. — A statute required railroads to erect cattle guards and provided that the railroad should be liable civilly for any injury to cattle or stock resulting from a failure to comply with the statute. *Held*, that contributory negligence is no defense to an action on the statute. *Chapin* v. *Ann Arbor R. Co.*, 133 N. W. 512 (Mich.).

A statute made it illegal to sell oil under 105° Fahrenheit test and provided that anyone violating the statute should be liable civilly for any injury caused by an explosion thereof. *Held*, that contributory negligence is a bar to recovery. *Morrison* v. *Lee*, 133 N. W. 548 (N. D.). See NOTES, p. 463.

CORPORATIONS — CORPORATIONS DE FACTO — LIABILITY OF DIRECTORS AS PARTNERS. — The plaintiff sold goods to the F. J. Pound Company, not knowing whether the company was a corporation or a partnership. The company had attempted incorporation but had failed because it had not filed articles of association with the county clerk. *Held*, that the plaintiff cannot recover from the directors as copartners. *Newcomb-Endicott Co.* v. *Fee*, 133 N. W. 540 (Mich.).

The principal case falls midway between two well-established cases. (1) Where one sells goods to a *de facto* corporation, reasonably believing it to be a partnership, he can hold the incorporators to an individual liability. *Guckert* v. *Hacke*, 159 Pa. St. 303, 28 Atl. 249. *Cf. Rust-Owen Lumber Co.* v. *Wellman*, 10 S. D. 122, 72 N. W. 89. (2) Where there has been dealing on a corporate basis with a *de facto* corporation, collateral attack will be denied. *Snider's Sons Co.* v. *Troy*, 91 Ala. 224, 8 So. 658. *Cf. Whitney* v. *Wyman*, 101 U. S. 392, 397. There is said to be a presumption of dealing on a corporate basis when a "corporate-sounding name" is used. *Allen* v. *Hopkins*, 62 Kan. 175, 61 Pac. 750. *Cf. Seymour* v. *Harrow Co.*, 81 Ala. 250, 1 So. 45. It is doubtful whether this presumption is warranted in all cases, since partnerships and even individuals lawfully may, and often do, use such names in business transactions. *Anderson* v. *Walsh*, 189 N. Y. 159, 81 N. E. 764. See LINDLEY, PARTNERSHIP, 7 ed., 107. The better rule would seem to be that where, as in the principal case, a seller does not consider whether he is dealing with a corporation or a partnership, the associates in order to escape individual liability should make out *de jure* incorporation. There is no argument *ad hominem* or reason of policy for confining the seller to an action against the *de facto* corporation. See 20 HARV. L. REV. 456, 471–474.